

## INDIANA TAX DESCRIPTIONS AND REVENUES

All amounts are in thousands. Percent (%) change reflects increase from FY99 to FY00, unless otherwise indicated.

### Aircraft License Excise Tax

Excise tax, due at the time of registration, is determined by weight, age and type of aircraft. All excise tax is distributed to the county where the aircraft is usually located when not in use.

FY90	—	FY94	\$413.2	FY98	\$381.8
FY91	—	FY95	\$395.6	FY99	\$392.9
FY92	—	FY96	\$404.4	<b>FY00</b>	<b>\$430.0</b>
FY93	—	FY97	\$377.6	CHANGE	9.4%

### Alcoholic Beverage Tax

Per gallon rates are based on the wholesale purchase of the following: beer, \$.115; Liquor-wine (21% alcohol or more), \$2.68; wine (less than 21% alcohol), \$0.47; mixed beverages (14% or less), \$0.47

FY90	\$35,247.4	FY94	\$33,974.9	FY98	\$33,087.8
FY91	\$33,593.8	FY95	\$33,590.2	FY99	\$35,148.9
FY92	\$33,831.5	FY96	\$33,847.8	<b>FY00</b>	<b>\$36,240.5</b>
FY93	\$33,224.5	FY97	\$33,942.4	CHANGE	3.1%

### Auto Rental Excise Tax

Based on the gross retail income from the rental of a vehicle weighing less than 11,000 pounds, for less than a 30-day period at a rate of 4%.

FY90	\$3,614.7	FY94	\$5,403.0	FY98	\$8,047.7
FY91	\$4,528.0	FY95	\$6,282.9	FY99	\$8,914.0
FY92	\$4,464.8	FY96	\$6,981.3	<b>FY00</b>	<b>\$8,101.9</b>
FY93	\$5,008.4	FY97	\$7,836.8	CHANGE	-9.1%

### Charity Gaming Excise Tax

Tax based on the sale of pull tabs, punchboards and tip boards to qualified organizations licensed for charity gaming at a rate of 10% of the wholesale price. Remitted by the licensed distributor or manufacturer (not the organization).

FY90	—	FY94	\$ 780.5	FY98	\$1,222.7
FY91	—	FY95	\$ 967.7	FY99	\$1,313.1
FY92	—	FY96	\$1,008.1	<b>FY00</b>	<b>\$1,211.1</b>
FY93	\$ 581.0	FY97	\$1,194.3	CHANGE	-7.8%

### Cigarette/Other Tobacco Tax

Levied against cartons or packs of cigarettes and cigarette papers, wrappers and tubes at the following rates: pack of 20 cigarettes, \$0.155; pack of 25 cigarettes, \$0.19375; other tobacco products, 15% of wholesale price.

FY90	\$112,739.4	FY94	\$113,380.3	FY98	\$127,969.1
FY91	\$110,113.7	FY95	\$123,025.6	FY99	\$127,634.1
FY92	\$111,363.1	FY96	\$123,720.2	<b>FY00</b>	<b>\$125,151.5</b>
FY93	\$110,278.4	FY97	\$128,420.3	CHANGE	-1.9%

**Controlled Substance Excise Tax**

Imposes a tax on illegally delivered, manufactured or possessed controlled substances. (Prescription pharmaceuticals are exempt.) Tax based on the weight and schedule of substance. Rates vary from \$3.50 to \$40.00 per gram. Once paid, a taxpayer who can remain anonymous is given a receipt for the tax which is valid for a specific time period. The payment of this tax does not legalize the controlled substance or the activity associated with it.

FY90	—	FY94	\$260.4	FY98	\$101.2
FY91	—	FY95	\$291.4	FY99	\$55.5
FY92	—	FY96	\$110.4	<b>FY00</b>	<b>\$60.2</b>
FY93	326.0	FY97	\$192.9	CHANGE	8.5%

**Corporate Adjusted Gross Income Tax**

Based on all federal taxable business income with specific modifications at a rate of 3.4%.

FY90	\$ 90,957.8	FY94	\$ 62,056.0	FY98	\$106,562.9
FY91	\$ 44,681.7	FY95	\$ 81,360.5	FY99	\$93,225.4
FY92	\$ 73,209.2	FY96	\$125,470.0	<b>FY00</b>	<b>\$155,499.5</b>
FY93	\$111,895.8	FY97	\$149,772.8	CHANGE	66.8%

**Corporate Gross Income Tax**

Based on all corporation business transactions within the State, whether resident or nonresident corporations. Rate varies according to business type.

FY90	\$390,238.8	FY94	\$606,139.0	FY98	\$547,865.4
FY91	\$336,837.2	FY95	\$532,210.9	FY99	\$755,772.5
FY92	\$344,743.2	FY96	\$477,982.9	<b>FY00</b>	<b>\$436,407.3</b>
FY93	\$162,933.0	FY97	\$436,129.2	CHANGE	-42.3%

**Corporate Supplemental Net Income Tax**

Based on the adjusted gross income, less the greater of the amounts paid in Adjusted Gross Income Tax, Gross Income Tax or Premium Tax at a rate of 4.5%.

FY90	\$272,147.7	FY94	\$198,645.5	FY98	\$296,060.3
FY91	\$260,714.7	FY95	\$283,274.8	FY99	\$157,574.5
FY92	\$231,779.4	FY96	\$308,272.8	<b>FY00</b>	<b>\$358,417.1</b>
FY93	\$394,575.0	FY97	\$338,146.3	CHANGE	127.5%

**County Adjusted Gross Income Tax**

Tax determined locally for county residents or nonresidents whose principal place of employment is within a county which imposes the tax. Rates vary. (A county may adopt either the County Adjusted Gross Income Tax or the County Option Income Tax, but not both.)

FY90	\$180,589.5	FY94	\$236,400.0	FY98	\$254,264.0
FY91	\$178,896.0	FY95	\$228,824.4	FY99	\$265,759.0
FY92	\$184,570.8	FY96	\$236,047.2	<b>FY00</b>	<b>\$284,537.8</b>
FY93	\$194,984.4	FY97	\$243,561.6	CHANGE	7.1%

### County Economic Development Income Tax

Tax determined locally for county residents or nonresidents whose principal place of employment is within a county which imposes the tax. Rates vary.

FY90	\$13,260.0	FY94	\$58,321.0	FY98	\$ 97,879.2
FY91	\$21,960.0	FY95	\$64,222.8	FY99	\$112,551.9
FY92	\$31,492.8	FY96	\$74,388.0	<b>FY00</b>	<b>\$121,817.0</b>
FY93	\$38,241.6	FY97	\$80,456.4	CHANGE	8.2%

### County Innkeepers Tax

Tax determined locally at a rate not to exceed 5% of the gross income derived from lodging income. Tax may be collected either by the Department or locally through the county treasurer's office.

FY90	\$14,309.6	FY94	\$12,671.5	FY98	\$18,962.8
FY91	\$13,288.6	FY95	\$14,248.6	FY99	\$20,251.1
FY92	\$12,908.8	FY96	\$14,973.1	<b>FY00</b>	<b>\$21,077.4</b>
FY93	\$13,121.4	FY97	\$15,600.7	CHANGE	4.1%

### County Option Income Tax

Tax determined locally for county residents or nonresidents whose principal place of employment is within a county which imposes the tax. Rates vary. (A county may adopt the County Option Income Tax or the County Adjusted Gross Income Tax, but not both.)

FY90	\$162,828.0	FY94	\$245,808.1	FY98	\$344,646.5
FY91	\$190,116.0	FY95	\$275,462.7	FY99	\$368,343.2
FY92	\$203,113.2	FY96	\$285,327.6	<b>FY00</b>	<b>\$394,089.4</b>
FY93	\$223,934.4	FY97	\$314,942.0	CHANGE	7.0%

### Estate Tax

Based on the difference between the State Death Tax Credit allowed at the federal level and the amount paid in state Inheritance Tax.

FY90	\$ 4,972.6	FY94	\$ 9,709.1	FY98	\$11,241.3
FY91	\$13,168.5	FY95	\$ 7,168.7	FY99	\$24,700.4
FY92	\$ 2,500.0	FY96	\$ 4,383.9	<b>FY00</b>	<b>\$21,022.0</b>
FY93	\$11,054.0	FY97	\$ 8,886.0	CHANGE	-14.9%

### Financial Institutions Tax

Based on the federal adjusted gross income at a rate of 8.5% for businesses which are engaged in extending credit, leasing (when it is the economic equivalent of extending credit) or credit card operations.

FY90	\$ 16,292.5	FY94	\$108,077.2	FY98	\$95,967.3
FY91	\$ 62,731.4	FY95	\$100,742.9	FY99	\$81,883.8
FY92	\$ 74,372.1	FY96	\$122,142.0	<b>FY00</b>	<b>\$79,365.8</b>
FY93	\$100,425.6	FY97	\$100,682.9	CHANGE	-3.1%

### Food and Beverage Tax

Tax determined locally for purchases of food and beverages at a rate of 1% of retail sales price.

FY90	\$15,644.0	FY94	\$20,670.1	FY98	\$23,683.5
FY91	\$16,362.7	FY95	\$20,452.6	FY99	\$23,574.1
FY92	\$16,447.5	FY96	\$21,341.0	<b>FY00</b>	<b>\$26,021.0</b>
FY93	\$18,947.8	FY97	\$22,239.9	CHANGE	10.4%

### Gasoline Tax

Per gallon rate of \$0.15 for all invoiced gallons of gasoline collected by the licensed distributor and added to the selling price.

FY90	\$395,730.7	FY94	\$420,237.5	FY98	\$455,569.6
FY91	\$397,283.9	FY95	\$430,807.7	FY99	\$466,427.9
FY92	\$399,849.1	FY96	\$437,096.3	<b>FY00</b>	<b>\$464,152.8</b>
FY93	\$406,508.5	FY97	\$443,869.2	CHANGE	-.5%

### Hazardous Waste Disposal Tax

Based on the amount of hazardous waste (as defined by statute) placed in a disposal facility or by means of underground injection at a rate of \$11.50 per ton.

FY90	\$5,836.0	FY94	\$2,733.3	FY98	\$2,603.0
FY91	\$2,335.1	FY95	\$2,634.8	FY99	\$1,744.7
FY92	\$2,638.2	FY96	\$2,575.5	<b>FY00</b>	<b>\$1,770.1</b>
FY93	\$2,512.0	FY97	\$2,390.1	CHANGE	1.5%

### Individual Adjusted Gross Income Tax

Based on the federal adjusted gross income with numerous "add-backs" for individual residents, partners, stockholders in Subchapter S Corporations, trusts, estates and nonresidents with Indiana income sources at a rate of 3.4%.

FY90	\$2,089,540.4	FY94	\$2,541,895.1	FY98	\$3,433,445.9
FY91	\$2,183,972.1	FY95	\$2,767,743.1	FY99	\$3,699,316.6
FY92	\$2,246,760.5	FY96	\$2,966,265.7	<b>FY00</b>	<b>\$3,753,339.5</b>
FY93	\$2,412,471.9	FY97	\$3,197,117.8	CHANGE	1.5%

### Inheritance Tax

Based on the taxpayer class (transferee's relationship to deceased); property's taxable value; residency status; and situs of real and tangible property and intangible property.

FY90	\$62,313.0	FY94	\$88,604.6	FY98	\$113,141.7
FY91	\$68,364.1	FY95	\$98,886.3	FY99	\$124,011.8
FY92	\$84,469.5	FY96	\$93,767.2	<b>FY00</b>	<b>\$119,198.1</b>
FY93	\$91,146.7	FY97	\$106,470.1	CHANGE	-3.9%

**Marion County Admissions Tax**

Specific to the RCA Dome, Victory Field and Conseco Fieldhouse in Indianapolis for any sporting event at a rate of 5% of the admission.

FY90	\$699.9	FY94	\$607.1	FY98	\$ 931.4
FY91	\$672.4	FY95	\$713.0	FY99	\$1,209.9
FY92	\$643.2	FY96	\$860.3	<b>FY00</b>	<b>\$4,567.5</b>
FY93	\$635.0	FY97	\$966.3	CHANGE	277.5%

**Marion County Supplemental Auto Rental Excise Tax**

Based on the gross retail income from the rental of passenger motor vehicles and trucks in Marion County for less than a 30-day period at a rate of 2%. Revenue from the tax is paid to the Capital Improvement Board of Managers effective 1997.

FY90	—	FY94	—	FY98	\$1,330.1
FY91	—	FY95	—	FY99	\$1,667.8
FY92	—	FY96	—	<b>FY00</b>	<b>\$1,658.7</b>
FY93	—	FY97	—	CHANGE	-.5%

**Motor Carrier Fuel Tax**

Per gallon rate of \$0.16 for all motor fuel used by commercial motor carriers operating on Indiana highways.

FY90	\$16,083.4	FY94	\$13,721.2	FY98	\$9,869.4
FY91	\$17,009.2	FY95	\$11,597.2	FY99	\$7,039.4
FY92	\$15,031.0	FY96	\$9,605.5	<b>FY00</b>	<b>\$5,745.2</b>
FY93	\$15,138.0	FY97	\$7,431.2	CHANGE	-18.4%

**Motor Carrier Surcharge Tax**

Per gallon rate of \$0.11 for all motor fuel used by commercial motor carriers operating on Indiana highways.

FY90	\$54,159.1	FY94	\$60,561.8	FY98	\$93,552.6
FY91	\$71,996.4	FY95	\$78,437.4	FY99	\$90,232.4
FY92	\$64,114.0	FY96	\$67,380.2	<b>FY00</b>	<b>\$76,747.4</b>
FY93	\$64,483.5	FY97	\$61,220.0	CHANGE	-14.9%

**Motor Vehicle Excise Tax**

Specific compliance program authorized by statute aimed at locating vehicles owned by Indiana residents and registered illegally out of state, thus avoiding State Vehicle Excise Tax. Based on the age and class of vehicle, plus penalty and interest for the time period vehicle is illegally registered. (Except for this program, Motor Vehicle Excise Tax is otherwise collected by the Bureau of Motor Vehicles.)

FY90	\$ 236.6	FY94	\$ 923.8	FY98	\$468.6
FY91	\$1,049.4	FY95	\$ 631.4	FY99	\$281.4
FY92	\$1,450.1	FY96	\$ 832.1	<b>FY00</b>	<b>\$122.1</b>
FY93	\$ 722.3	FY97	\$ 732.1	CHANGE	-56.6%

**Pari-mutuel Admission Tax**

Imposed at \$0.20 for each person who pays an admission charge to a racetrack grounds or satellite facility. *(The following amounts have been verified by the Indiana Horse Racing Commission.)*

FY90	—	FY94	—	FY98	\$29.6
FY91	—	FY95	\$74.9	FY99	\$26.0
FY92	—	FY96	\$62.7	<b>FY00</b>	<b>\$21.4</b>
FY93	—	FY97	\$34.8	CHANGE	-17.7%

**Pari-mutuel Wagering Tax**

A 2% levy is imposed on the total amount of money wagered on line races and simulcasts conducted **at a permit holder's racetrack**. The tax is 2.5% of the total amount of money wagered on simulcasts from **satellite facilities**. *(The following amounts have been verified by the Indiana Horse Racing Commission.)*

FY90	—	FY94	—	FY98	\$3,499.1
FY91	—	FY95	\$1,397.7	FY99	\$3,648.5
FY92	—	FY96	\$3,211.9	<b>FY00</b>	<b>\$3,751.7</b>
FY93	—	FY97	\$3,450.2	CHANGE	2.8%

**Petroleum Severance Tax**

Levied against producers or owners of crude oil or natural gas and imposed at the time these products are removed from the ground at a rate equal to the greater of either 1% of the petroleum value, or \$0.03 per 1,000 cubic feet for natural gas and \$0.24 per barrel of oil.

FY90	\$795.7	FY94	\$696.4	FY98	\$642.5
FY91	\$802.5	FY95	\$653.2	FY99	\$506.3
FY92	\$762.5	FY96	\$574.0	<b>FY00</b>	<b>\$467.0</b>
FY93	\$694.7	FY97	\$614.9	CHANGE	-7.8%

**Public Utility Tax (Railroad Car Companies/Railroads)**

Based each year on assessments by the State Board of Tax Commissioners on the indefinite-situs distributable property of a railroad company that provides service within a commuter transportation district.

FY90	\$3,342.3	FY94	\$4,267.1	FY98	\$5,080.2
FY91	\$3,541.4	FY95	\$4,440.6	FY99	\$5,786.7
FY92	\$3,546.6	FY96	\$4,894.7	<b>FY00</b>	<b>\$5,996.7</b>
FY93	\$3,944.7	FY97	\$5,077.9	CHANGE	3.6%

**Riverboat Admissions Tax**

Specific to any licensed riverboat on Indiana waterways at a rate of \$3.00 per person admitted. Collection of this tax began in December, 1995.

FY90	—	FY94	—	FY98	\$ 90,921.4
FY91	—	FY95	—	FY99	\$110,745.4
FY92	—	FY96	\$4,597.7	<b>FY00</b>	<b>\$116,565.6</b>
FY93	—	FY97	\$56,262.5	CHANGE	5.3%

### Riverboat Waging Tax

A tax of 20% of a licensed riverboat's adjusted gross receipts: total wagers, less payouts, less uncollected gaming receivables. Collection of this tax began in December, 1995.

FY90	—	FY94	—	FY98	\$231,890.1
FY91	—	FY95	—	FY99	\$295,181.4
FY92	—	FY96	\$13,354.7	<b>FY00</b>	<b>\$328,200.8</b>
FY93	—	FY97	\$146,084.1	CHANGE	11.2%

### Sales and Use Tax

A 5% tax on purchases of tangible personal property, public utility service and some renter transactions, which is collected at the retail level (except for gasoline).

FY90	\$2,089,401.8	FY94	\$2,600,667.8	FY98	\$3,278,755.6
FY91	\$2,154,512.7	FY95	\$2,810,403.8	FY99	\$3,414,847.5
FY92	\$2,216,489.3	FY96	\$2,965,275.9	<b>FY00</b>	<b>\$3,687,291.7</b>
FY93	\$2,340,876.4	FY97	\$3,145,959.5	CHANGE	8.0%

### Special Fuel Tax

A license tax of \$0.16 per gallon imposed on all special fuel sold or used in producing or generating power for propelling motor vehicles.

FY90	\$ 95,712.3	FY94	\$125,911.3	FY98	\$180,708.3
FY91	\$ 95,633.3	FY95	\$124,399.8	FY99	\$220,690.4
FY92	\$ 94,888.3	FY96	\$143,727.0	<b>FY00</b>	<b>\$230,122.4</b>
FY93	\$108,162.2	FY97	\$169,594.0	CHANGE	4.3%

### MISCELLANEOUS FEES:

#### Aircraft Registration Fee

All Indiana aircraft are required to be registered with the Aeronautics Section of the Compliance Division where an annual \$10 registration/transfer fee is collected. An additional fee of \$20 or 20% (whichever is greater) of the unpaid excise tax is charged on all late registrations. There is also an annual aircraft dealers fee of \$25.

FY90	—	FY94	\$71.7	FY98	\$70.2
FY91	—	FY95	\$70.1	FY99	\$65.1
FY92	—	FY96	\$68.0	<b>FY00</b>	<b>\$79.6</b>
FY93	—	FY97	\$68.4	CHANGE	22.3%

#### Charity Gaming Licensing Fee

Licensing fee for qualified organizations is \$25 for the first license. Second license for the same charity gaming activity is based on gross receipts of previous event. Annual license for distributors is \$2,000. Annual license for manufacturers is \$3,000.

FY90	—	FY94	\$2,557.5	FY98	\$3,950.1
FY91	—	FY95	\$3,264.7	FY99	\$4,264.6
FY92	\$ 184.5	FY96	\$3,635.1	<b>FY00</b>	<b>\$4,328.0</b>
FY93	\$1,582.1	FY97	\$3,997.2	CHANGE	1.5%

### Employment Agency Licensing Fee

A person, firm or corporation opening, operating or maintaining an employment agency must pay an annual \$150 fee for each license.

FY90	\$41.7	FY94	\$35.2	FY98	\$53.1
FY91	\$39.5	FY95	\$40.2	FY99	\$51.3
FY92	\$36.3	FY96	\$42.2	<b>FY00</b>	<b>\$51.6</b>
FY93	\$33.8	FY97	\$37.7	CHANGE	0.6%

### Hazardous Chemical Fee

An annual fee is imposed on a facility which must submit to the state an emergency and hazardous chemical inventory form. Fees are \$50, \$100 or \$200, depending on the volume of hazardous chemicals present at the facility during the year.

FY90	\$337.9	FY94	\$655.8	FY98	\$623.1
FY91	\$542.4	FY95	\$653.8	FY99	\$576.4
FY92	\$679.9	FY96	\$652.2	<b>FY00</b>	<b>\$546.2</b>
FY93	\$644.8	FY97	\$650.5	CHANGE	-5.2%

### International Registration Plan (IRP) Licensing Fee

Licensing fee for motor carriers based on miles driven in specific jurisdictions. (Formerly administered by the Bureau of Motor Vehicles.)

FY90	—	FY94	—	FY98	\$71,577.9
FY91	—	FY95	—	FY99	\$75,941.9
FY92	—	FY96	\$67,140.5	<b>FY00</b>	<b>\$89,320.1</b>
FY93	—	FY97	\$74,300.4	CHANGE	17.6%

### Intrastate Title and Registration Fee

Motor carriers who have vehicles registered and plated under the International Registration Plan may also register and plate any intrastate vehicles they own in weight classes of 26,000 to 80,000 pounds. Fee is based on vehicle weight class, and can also be paid through the Bureau of Motor Vehicles. (\*Department assumed collection duties as of June 7, 1999.)

FY90	—	FY94	—	FY98	—
FY91	—	FY95	—	FY99	\$ .9
FY92	—	FY96	—	<b>FY00</b>	<b>\$504.1*</b>
FY93	—	FY97	—		

### Motor Carrier, Safety and Insurance Fees

Proof of insurance and documentation of safety compliance is required from all intrastate carriers who haul for hire, as well as any carrier of hazardous materials. Interstate carriers provide the same information via the Single State Registration System. An annual registration fee of \$10.00 is imposed per vehicle registered. Additionally, all intrastate carriers which haul household goods or passengers for hire must have Indiana operating authority, with fees ranging from \$15.00 to \$100.00, depending upon the transaction.

FY90	—	FY94	\$1,960.9	FY98	\$1,958.7
FY91	\$1,943.1	FY95	\$2,148.2	FY99	\$2,169.2
FY92	\$1,847.5	FY96	\$2,043.1	<b>FY00</b>	<b>\$2,385.7</b>
FY93	\$1,919.5	FY97	\$2,160.2	CHANGE	10.0%



### Oversize /Overweight Permit Fee

Various categories of permits for motor carriers that are issued for different periods of time, based upon a vehicle's specific dimension and /or size and the travel activity. Fees can range from \$10.00 to over \$400.00. (Formerly administered by the Indiana Department of Transportation.)

FY90	—	FY94	—	FY98	\$11,252.7
FY91	—	FY95	—	FY99	\$11,528.3
FY92	—	FY96	\$ 3,701.8	<b>FY00</b>	<b>\$12,782.3</b>
FY93	—	FY97	\$ 9,844.3	CHANGE	10.9%

### Restricted Agricultural Driver's License Fee

A restricted Agricultural Driver's License is issued for specific farming activity during the planting and harvesting seasons of April 2 – June 30 and September 2 – November 30 for a \$25 fee. The fee is collected for each restricted agricultural license issued. (\*Formerly administered by the Bureau of Motor Vehicles. Department assumed duties as of May 17, 1999.)

FY90	—	FY94	—	FY98	—
FY91	—	FY95	—	FY99	\$ .1
FY92	—	FY96	—	<b>FY00</b>	<b>\$6.7*</b>
FY93	—	FY97	—		

### Solid Waste Management Fee

Imposed on the disposal or incineration of solid waste in a final disposal facility within the state at a rate of \$.50 per ton of waste generated in the state. For solid waste generated outside the state, the rate is the greater of \$.50 per ton or the cost per ton of disposing the solid waste, including the tipping fees and state and local government fees, in the final disposal facility that is closest to the area in which the solid waste was generated, minus the fee actually charged for the disposal or incineration of the solid waste by the owner or operator of the final disposal facility.

FY90	—	FY94	\$3,421.0	FY98	\$4,623.0
FY91	\$1,232.3	FY95	\$3,789.6	FY99	\$4,612.7
FY92	\$2,539.1	FY96	\$3,850.6	<b>FY00</b>	<b>\$4,516.8</b>
FY93	\$3,896.1	FY97	\$4,494.4	CHANGE	-2.1%

### Underground Storage Tank Fee

An annual fee of \$200 per tank is imposed on owners of underground storage tanks. In addition, there is an annual registration fee of \$90 for each underground petroleum storage tank; and \$45 for each underground storage tank containing regulated substances other than petroleum.

FY90	—	FY94	\$7,564.4	FY98	\$28,758.5*
FY91	\$8,908.3	FY95	\$ 8,344.3	FY99	\$26,409.5
FY92	\$8,039.3	FY96	\$ 6,580.6	<b>FY00</b>	<b>\$27,709.5</b>
FY93	\$7,000.5	FY97	\$ 8,481.2	CHANGE	4.9%

*\*Beginning in July 1, 1997, the oil inspection fees increased from \$.0008 cents per gallon to \$.008 cents per gallon.*

### Waste Tire Management Fee

A \$.25 tire fee is assessed on each new tire sold at retail and each new tire mounted on a vehicle at the time a vehicle is sold. Imposed on tires for self-propelled motor vehicles only.

FY90	—	FY94	\$ 869.2	FY98	\$1,253.6
FY91	—	FY95	\$1,304.1	FY99	\$1,963.8
FY92	—	FY96	\$1,266.7	<b>FY00</b>	<b>\$3,203.6</b>
FY93	—	FY97	\$1,333.2	CHANGE	63.1%